

**CERTIFICATE**

To the Clerk of Wabaunsee County, State of Kansas  
We, the undersigned, officers of  
**Fire District No. 3**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2014; and (3) the  
Amount(s) of 2013 Ad Valorem Tax are within statutory limitations for the 2014 Budget.

| Table of Contents:                      |               | Page<br>No. | 2014 Adopted Budget                  |                                  |  |
|---|---------------|-------------|--------------------------------------|----------------------------------|--|
|   |               |             | Budget Authority<br>for Expenditures | Amount of 2013<br>Ad Valorem Tax | County<br>Clerk's<br>Use Only            |
| Computation to Determine Limit for 2014 |               | 2           |                                      |                                  |  |
| Allocation MVT, RVT, 16/20M Vehicle Ta  |               | 3           |                                      |                                  |  |
| Schedule of Transfers                   |               |             |                                      |                                  |  |
| Statement of Indebt. & Lease/Purchase   |               |             |                                      |                                  |  |
| <b>Fund</b>                             | <b>K.S.A.</b> |             |                                      |                                  |  |
| General                                 | 19-3601       | 4           | 56,765                               | 50,447                           | 8,711                                    |
|   |               |             |                                      |                                  |  |
|   |               |             |                                      |                                  |  |
|   |               |             |                                      |                                  |  |
|   |               |             |                                      |                                  |  |
|   |               |             |                                      |                                  |  |
| <b>Totals</b>                           |               | xxxxxxx     | 56,765                               | 50,447                           | 8,711                                    |
| Budget Summary                          |               | 5           | Is a Resolution required?            | Yes                              | County Clerk's Use Only                  |
| Neighborhood Revitalization Rebate      |               | 6           |                                      |                                  | 5,791,076                                |
| Resolution                              |               | 7           |                                      |                                  | Nov. 1, 2013 Total<br>Assessed Valuation |

Assisted by:

Pottberg Gassman &  
Hoffman, Chartered

Address:  
505 NW 3rd Street, Suite 1  
Abilene, Kansas 67410  
Email:  
gassman@pgh-cpa.com

*E.W. Skew*  
*Apr 11 pm*  
*Robert L. Allen*

Attest: *October 10*, 2013  
*Jennifer Savage*  
County Clerk

Governing Body

**Computation to Determine Limit for 2014**

|   | Amount of Levy |
|---|----------------|
| 1. Total Tax Levy Amount in 2013 Budget   | + \$ 47,592    |
| 2. Debt Service Levy in 2013 Budget       | - \$ 0         |
| 3. <b>Tax Levy Excluding Debt Service</b> | \$ 47,592      |

**2013 Valuation Information for Valuation Adjustments:**

|   |                   |
|---|-------------------|
| 4. <b>New Improvements for 2013:</b>  | + 143,769         |
| 5. <b>Increase in Personal Property for 2013:</b>                                   |                   |
| 5a. Personal Property 2013  | + 76,521          |
| 5b. Personal Property 2012  | - 80,620          |
| 5c. Increase in Personal Property (5a minus 5b)                                     | + 0               |
|   | (Use Only if > 0) |
| 6. <b>Valuation of Property that has Changed in Use during 2013:</b>                | 23,845            |
| 7. <b>Total Valuation Adjustment</b> (Sum of 4, 5c, 6)                              | 167,614           |
| 8. Total Estimated Valuation July, 1, 2013  | 5,790,669         |
| 9. <b>Total Valuation less Valuation Adjustment (8 minus 7)</b>                     | 5,623,055         |
| 10. Factor for Increase (7 divided by 9)  | 0.02981           |
| 11. Amount of Increase (10 times 3)   | + \$ 1,419        |
| 12. <b>Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)</b> | \$ 49,011         |
| 13. <b>Debt Service Levy in this 2014 Budget</b>                                    | 0                 |
| 14. <b>Maximum levy, including debt service, without a Resolution (12 plus 13)</b>  | 49,011            |

If the 2014 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Fire District No. 3  
Wabaunsee County

2014

ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES

| 2013<br>Budgeted Funds | Tax Levy Amount in<br>2012 Budget | Allocation for Year 2014 |     |            |
|------------------------|-----------------------------------|--------------------------|-----|------------|
|                        |                                   | MVT                      | RVT | 16/20M Veh |
| General                | 47,592                            | 5,091                    | 101 | 211        |
|                        | 0                                 | 0                        | 0   | 0          |
|                        | 0                                 | 0                        | 0   | 0          |
|                        | 0                                 | 0                        | 0   | 0          |
| Total                  | 47,592                            | 5,091                    | 101 | 211        |

County Treas MVT Estimate

5,091

County Treas RVT Estimate

101

County Treas 16/20 M Vehicle Tax Estimate

211

MVT Factor 0.10697

RVT Factor 0.00212

16/20M Factor 0.00443

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

2014

| Adopted Budget<br>General                | Prior Year<br>Actual for 2012 | Current Year<br>Estimate for 2013 | Proposed Budget<br>Year for 2014 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 4,441                         | 1,341                             | 880                              |
| Receipts:                                |                               |                                   |                                  |
| Ad Valorem Tax                           | 46,344                        | 47,592                            | xxxxxxxxxxxxxxxxxx               |
| Delinquent Tax                           | 3,674                         | 0                                 | 0                                |
| Motor Vehicle Tax                        | 5,438                         | 5,788                             | 5,091                            |
| Recreational Vehicle Tax                 | 120                           | 127                               | 101                              |
| 16/20M Vehicle Tax                       | 380                           | 213                               | 211                              |
| LAVTR                                    | 0                             | 0                                 | 0                                |
| In Lieu of Taxes                         | 0                             | 0                                 | 0                                |
| Other Collections                        | 2,946                         | 0                                 | 0                                |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Interest on Idle Funds                   | 49                            | 0                                 | 35                               |
| Miscellaneous                            |                               |                                   |                                  |
| Does misc. exceed 10% of Total Receipts  |                               |                                   |                                  |
| Total Receipts                           | 58,951                        | 53,720                            | 5,438                            |
| Resources Available:                     | 63,392                        | 55,061                            | 6,318                            |
| Expenditures:                            |                               |                                   |                                  |
| Operating Expenses                       | 39,981                        | 37,600                            | 40,000                           |
| Capital Outlay                           | 20,539                        | 15,650                            | 15,250                           |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
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|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Neighborhood Revitalization Rebate       | 1,531                         | 931                               | 1,515                            |
| Miscellaneous                            |                               |                                   |                                  |
| Does misc. exceed 10% Total Expenditure: |                               |                                   |                                  |
| Total Expenditures                       | 62,051                        | 54,181                            | 56,765                           |
| Unencumbered Cash Balance Dec 31         | 1,341                         | 880                               | xxxxxxxxxxxxxxxxxx               |
| 2012/2013 Budget Authority Amount:       | 63,252                        | 54,181                            | xxxxxxxxxxxxxxxxxx               |
| Non-Appropriated Balance                 |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance       |                               |                                   | 56,765                           |
| Tax Required                             |                               |                                   | 50,447                           |
| Delinquent Comp Rate: 0.0%               |                               |                                   | 0                                |
| Amount of 2013 Ad Valorem Tax            |                               |                                   | 50,447                           |

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2014

The governing body of  
**Fire District No. 3**  
**Wabaunsee County**

will meet on August 26, 2013 at 10:30 AM at Wabaunsee County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Wabaunsee County Clerk's Office and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2014 Expenditures and Amount of 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND               | Prior Year Actual 2012 |                  | Current Year Estimate for 2013 |                  | Proposed Budget Year for 2014     |                               |                    |
|--------------------|------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
|                    | Expenditures           | Actual Tax Rate* | Expenditures                   | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2013 Ad Valorem Tax | Estimate Tax Rate* |
| General            | 62,051                 | 9.367            | 54,181                         | 8.714            | 56,765                            | 50,447                        | 8.712              |
|                    |                        |                  |                                |                  |                                   |                               |                    |
| Totals             | 62,051                 | 9.367            | 54,181                         | 8.714            | 56,765                            | 50,447                        | 8.712              |
| Less: Transfers    | 0                      |                  | 0                              |                  | 0                                 |                               |                    |
| Net Expenditures   | 62,051                 |                  | 54,181                         |                  | 56,765                            |                               |                    |
| Total Tax Levied   | 47,935                 |                  | 47,592                         |                  | xxxxxxxxxxxxxxxxxx                |                               |                    |
| Assessed Valuation | 5,117,210              |                  | 5,461,766                      |                  | 5,790,669                         |                               |                    |

### Outstanding Indebtedness,

| Jan 1,            | 2011 | 2012 | 2013 |
|-------------------|------|------|------|
| G.O. Bonds        | 0    | 0    | 0    |
| Revenue Bonds     | 0    | 0    | 0    |
| Other             | 0    | 0    | 0    |
| Lease Pur. Princ. | 0    | 0    | 0    |
| Total             | 0    | 0    | 0    |

\*Tax rates are expressed in mills.

Jennifer Savage  
County Clerk

2014

Fire District No. 3

**2014 Neighborhood Revitalization Rebate**

| Budgeted Funds<br>for 2014 | 2013 Ad<br>Valorem<br>before<br>Rebate** | 2013 Mil Rate<br>before Rebate | Estimate 2014<br>NR Rebate |
|----------------------------|--|--------------------------------|----------------------------|
| General                    | 48,932                                   | 8.450                          | 1,515                      |
|                            |  |                                |                            |
|                            |  |                                |                            |
|                            |  |                                |                            |
|                            |  |                                |                            |
|                            |  |                                |                            |
| TOTAL                      | 48,932                                   | 8.450                          | 1,515                      |

2013 July 1 Valuation: 5,790,669

Valuation Factor: 5,790.669

Neighborhood Revitalization Subj to Rebate: 179,292

Neighborhood Revitalization factor: 179.292

\*\*This information comes from the 2014 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

(Published In The Wabauunsee County Signal-Enterprise  
Thursday, August 15, 2013)

NOTICE OF BUDGET HEARING

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**Fire District No. 3**  
Wabauunsee County

will meet on August 26, 2013 at 10:30 AM at Wabauunsee County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Wabauunsee County Clerk's Office and will be available at this hearing.

**BUDGET SUMMARY**

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| FUND               | Prior Year Actual 2012 |                  | Current Year Estimate for 2013 |                  | Proposed Budget Year for 2014     |                               |                    |
|--------------------|------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
|                    | Expenditures           | Actual Tax Rate* | Expenditures                   | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2013 Ad Valorem Tax | Estimate Tax Rate* |
| General            | 62,051                 | 9.367            | 54,181                         | 8.714            | 56,765                            | 50,447                        | 8.712              |
|                    |                        |                  |                                |                  |                                   |                               |                    |
| Totals             | 62,051                 | 9.367            | 54,181                         | 8.714            | 56,765                            | 50,447                        | 8.712              |
| Less: Transfers    | 0                      |                  | 0                              |                  | 0                                 |                               |                    |
| Net Expenditures   | 62,051                 |                  | 54,181                         |                  | 56,765                            |                               |                    |
| Total Tax Levied   | 47,935                 |                  | 47,592                         |                  | XXXXXXXXXXXXXXXXXXXX              |                               |                    |
| Assessed Valuation | 5,117,210              |                  | 5,461,766                      |                  | 5,790,669                         |                               |                    |

Outstanding Indebtedness.

| Jan 1,            | 2011 | 2012 | 2013 |
|-------------------|------|------|------|
| G.O. Bonds        | 0    | 0    | 0    |
| Revenue Bonds     | 0    | 0    | 0    |
| Other             | 0    | 0    | 0    |
| Lease Pur. Princ. | 0    | 0    | 0    |
| Total             | 0    | 0    | 0    |

\*Tax rates are expressed in mills.

Jennifer Savage  
County Clerk



(Published In The Wabaunsee  
County Signal-Enterprise  
Thursday, August 29, 2013)

**SPECIAL DISTRICT  
RESOLUTION**

**RESOLUTION NO. 2013-12**

*A resolution expressing the property taxation policy of the Board of Fire District No. 3 District with respect to financing the 2014 annual budget for Fire District No. 3, Wabaunsee County, Kansas.*

Whereas K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2014 Fire District No. 3 district budget exceed the amount levied to finance the 2013 Fire District No. 3 except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all district services are the responsibility of the district board; and

Whereas, Fire District No. 3 provides essential services to district residents; and

Whereas, the cost of provision of these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Fire District No. 3 that it is our desire to notify the public of the possibility of increased property taxes to finance the 2014 Fire District No. 3 budget as defined above.

Adopted this 26<sup>th</sup> day of August, 2013 by the Fire District No. 3 District Board, Wabaunsee County, Kansas.

Fire District No. 3 District  
Board

s/Ervan D. Stuewe  
Chair

s/James Suber